

FRANCES BAARD DISTRICT MUNICIPALITY



Section 71 Report

31 March 2023

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1.EXECUTIVE SUMMARY

All variances are calculated against the approved budget figures.

1.1 Statement of Financial Performance**Consolidated performance against annual budget (Projected Operating Results) – Statement of Financial Performance – (Annexure A - Table C4)****Revenue by source**

Year-to-date actual revenue amounts R 103 865 593 as compared to the year-to-date budget projections of R 110 858 256. The variance is as a result of low interest received from various investments.

Operating expenditure by type

To date, R 96 215 373 has been spent as compared to the operational year-to-date budget projections of R 138 300 299. Underspending is due to the vacant positions and projects that are in the planning and implementation phase. Expenditure is expected to gain momentum in the last quarter of the financial year.

The summary statement of financial performance in Annexure A, Table C4 is prepared on a similar basis to the prescribed budget format, detailing revenue by source type and expenditure by input type.

Capital Expenditure

Year-to-date expenditure on capital amounts to R 1 411 822 as compared to the year-to-date budget projection of R 6 907 593.

Please refer to Annexure A, Table C5 for further details.

Cash Flows

The municipality started the year with a total cash and cash equivalents of R110 135 425. The year-to date cash and cash equivalents amounted to R 134 465 315. The net increase in cash and cash equivalents for the year to date is R 24 329 890.

**Consolidated performance of year-to-date expenditure against year-to-date budget
(per municipal vote)**

The municipal vote reflects the organisational structure of the municipality which is made up of the following directorates: Council & Executive, Budget & Treasury, Administration, Planning & Development and Project Management & Advisory Services.

The following table depict the financial performance as per municipal vote according to the approved organogram of the municipality:

Council & Executive						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
01.1 - Council & Executive Administration	10 187 019	14 592 603	15 096 603	889 333	8 187 991	11 640 445
02.1 - Office Of The Municipal Manager	8 567 973	12 507 870	12 491 270	755 740	7 481 276	9 529 032
2.2 - Governance Function	2 776 444	3 472 210	3 472 210	253 648	2 491 037	2 640 486
2.3 - Legal Services	1 309 141	1 511 130	1 511 330	128 609	1 070 987	1 136 957
2.4 - Risk Management	1 119 818	1 306 355	1 306 355	114 334	924 454	994 770
2.5 - Marketing, Customer Relations, Publicity &	2 026 827	2 551 930	2 566 930	172 988	1 515 432	2 049 301
Total	25 987 222	35 942 098	36 444 698	2 314 652	21 671 177	27 990 991

Actual operating expenditure of Council & Executive is R 21 671 177 as compared to the year-to-date budget of R 27 990 991.

Budget & Treasury Office						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
3.1 - Finance	18 763 949	23 513 811	22 435 101	882 362	10 619 228	17 937 589
3.2 - Supply Chain Management	3 591 654	4 177 890	4 177 890	288 677	2 781 174	3 236 016
Total	22 355 603	27 691 701	26 612 991	1 171 039	13 400 402	21 173 605

The actual operating expenditure of Budget & Treasury office at the end of the month amounts to R 13 400 402 as compared to the year-to-date projected budget of R 21 173 605. Due to the following vacant positions: CFO, Senior clerk: Revenue & Expenditure, Accountant Support.

Corporate Services						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
4.1 - Administrative and Corporate Support	13 170 845	17 093 199	17 583 119	712 826	7 976 162	13 454 188
4.2 - Information Technology	4 496 650	5 163 720	5 205 720	211 315	2 039 794	4 010 467
4.3 - Human Resources	4 328 280	5 983 861	5 983 861	571 999	3 685 685	5 037 911
4.4 - Coastal Protection	9 733 371	11 729 132	11 729 132	587 388	7 994 927	9 083 182
4.5 - Disaster Management	7 690 289	11 241 988	10 418 066	446 883	4 625 801	8 036 512
Total	39 419 435	51 211 900	50 919 898	2 530 411	26 322 369	39 622 260

Actual operating expenditure of Corporate Services at the end of the month amounts to R 26 322 369 as compared to the year-to-date projected budget of R 39 622 260. Vacancies within the department also has an impact on the projected budget, namely Director: Administration, Senior Fire Fighter and Chief Clerk Archive.

Planning & Development						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
5.1 - Corporate Wide Strategic Planning (IDPs,	40 838 157	48 735 348	57 346 538	4 453 371	29 974 298	45 294 867
5.2 - Tourism	2 792 825	3 511 310	3 583 810	63 890	1 836 486	2 814 366
Total	43 630 982	52 246 658	60 930 348	4 517 261	31 810 784	48 109 233

Actual operating expenditure of Planning & Development at the end of the month amounts to R 31 810 784 as compared to the year-to-date projected budget of R 48 109 233 due to the vacant director position.

Infrastructure						
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
06.4 - Housing Administration	3 590 181	4 362 560	4 244 060	517 881	3 010 641	3 297 027
Total	3 590 181	4 362 560	4 244 060	517 881	3 010 641	3 297 027

Actual operating expenditure of Project Management & Advisory Services at the end of the month amounts to R 3 010 641 as compared to the year-to-date projected budget of R 3 297 027.

Consolidated performance of year-to-date expenditure on special projects against full year budget.

COUNCIL AND EXECUTIVE ADMINISTRATION						
Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
POLITICAL OFFICE ADMINISTRATION						
Commemorative Days	168 571.00	-	150 825.35	17 745.65	89%	Expenditure to the amount of R 150 825.35 has been recorded. Remaining budget will be spend in the third quarter
Disability Programme	300 000.00	-	-	300 000.00	0%	At procurement stage at SCM unit
Child Programme	50 100.00	-	31 000.00	19 100.00	62%	Budget will be utilized in the 3rd and 4th quarter
Gender Programme	181 569.00	14 594.04	164 112.00	17 457.00	90%	Remaining budget to be spend in 3rd and 4th quarter.
MRM Programme	30 000.00	-	22 000.00	8 000.00	73%	Expenditure on an ad hoc basis - as and when required
Old Age Programme	35 000.00	-	21 600.00	13 400.00	62%	Budget to be spent in the 4th quarter
Total Political Office Projects	765 240.00	14 594.04	389 537.35	375 702.65	51%	
YOUTH UNIT						
Youth Career	12 000.00	-	5 730.43	6 269.57	48%	The remaining budget of R 5 269. 57 will be spend in June 2023
Sopa Programme	5 000.00	-	-	5 000.00	0%	To be spent in 4th quarter.
June 16 Programme	11 000.00	-	-	11 000.00	0%	To be spent in June 2023
Youth Skills Programme	300 000.00	-	299 998.58	1.42	100%	Project completed.
Total Youth Projects	328 000.00	-	305 729.01	22 270.99	93%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
CORPORATE SERVICES						
HUMAN RESOURCE MANAGEMENT						
Employee Wellness Assistance Programme	80 000.00	-	-	80 000.00	0%	On an ad hoc basis - as and when required.
Project Management/ Training	1 125 000.00	5 470.43	448 649.82	676 350.18	40%	Remaining budget will be utilized as and when officials apply for busarries
Total HR Projects	1 205 000.00	5 470.43	448 649.82	756 350.18	37%	
ENVIRONMENTAL PROTECTION						
Air Quality	14 000.00	1 065.85	5 967.17	8 032.83	43%	Remaining budget will be utilized in the next quarter.
Commemorative Days	14 000.00	959.20	4 209.61	9 790.39	30%	Expenditure to the amount of R 4 209.61 has been recorded. Requisitions are at procurement stage at SCM unit, invoices
Awareness Sanitation Programme	14 000.00	197.00	2 639.10	11 360.90	19%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Environmental Health Framework	5 000.00	-	1 012.50	3 987.50	20%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Water Analysis	356 150.00	64 574.40	901.16	355 248.84	0%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Sample Analysis	20 000.00	22 217.59	-	20 000.00	0%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
Environmental World day Awareness	20 000.00	-	7 560.52	12 439.48	38%	Requisitions are at procurement stage at SCM unit, invoices for payment at expenditure unit to be processed.
South African Standards for Drinking Water	107 200.00	-	-228.00	107 428.00	0%	Project to materialise during the 4th quarter.
Environmental health services (Sol Plaatjie)	3 500 000.00	-	3 500 000.00	-	100%	Project completed
Total Environmental Health Projects	4 050 350.00	89 014.04	3 522 062.06	528 287.94	87%	
FIRE FIGHTING & DISASTER MANAGEMENT						
Volunteer Training	94 000.00	-	-	94 000.00	0%	Budget to be utilized in the 4th quarter
Contingency Fund	600 000.00	142 019.00	153 561.11	446 438.89	26%	On an ad hoc basis - as and when required.
Total Disaster Management Projects	694 000.00	142 019.00	153 561.11	540 438.89	22%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
PLANNING AND DEVELOPMENT						
LOCAL ECONOMIC DEVELOPMENT						
Led Expo	600 000.00	-	569 700.00	30 300.00	95%	Expenditure to the amount of R 569 700 has been recorded. Remaining budget to be spent during the year.
Youth Enterpreneur	320 000.00	-	-	320 000.00	0%	Project to materialise during the 4th quarter.
Exhibition Installers	400 000.00	-	-	400 000.00	0%	Expo to be held in 3rd quarter.
Machinery and equipment SMME	800 000.00	-	782 907.84	17 092.16	98%	Expenditure to the amount of R 641 007.84 has been recorded. Remaining budget to be spent during the year.
Advertising and Promotion	70 000.00	-	-	70 000.00	0%	On an ad hoc basis - as and when require
Total LED Projects	2 190 000.00	-	1 352 607.84	837 392.16	62%	
TOURISM						
Indaba Expo	329 860.00	-	1 030.50	328 829.50	0%	Expo to be held in May 2023
Tourism Business Competition	765 650.00	-	313 673.11	451 976.89	41%	Expenditure to the amount of R 313 673.11 has been recorded. Remaining budget to be spend during the year.
Tourism Association	5 000.00	-	1 363.04	3 636.96	27%	Expenditure to the amount of R 1 363 has been recorded. Remaining allocation to be spend during the year.
HIV/AIDS Concert	200 000.00	-	-	200 000.00	0%	Project did not materialise.
Tourism Awareness Campaign	80 000.00	-	1 624.41	78 375.59	2%	Event to take place. Invoices to be processed.
Tourism Advertisement	109 500.00	-	34 500.00	75 000.00	32%	On an ad hoc basis - as and when required.
N12 Promotion	6 000.00	-	191.09	5 808.91	3%	Balance of project will be utilised in 4th quarter
Total Tourism Projects	1 496 010.00	-	352 382.15	1 143 627.85	24%	
PLANNING AND DEVELOPMENT						
PLANNING UNIT - SPATIAL PLANNING						
Municipal Tribunal/Audit committee	50 000.00	-	4 317.00	45 683.00	9%	Developed Status quo report in the third quarter before the end of March 2023.
Phokwane Infill Development	400 000.00	-	43 300.00	356 700.00	11%	The District Municipal Planning Tribunal meeting was convened on the 16 March 2023. Four applications were received and one was approved. There is a need for additional information on the applications which were not approved.
Total Spatial Planning Projects	450 000.00	-	47 617.00	402 383.00	11%	

Project Description	Budget	Commitment	Total Spent	Remaining Budget	% Spent	Comment
INFRASTRUCTURE						
PROJECT MANAGEMENT & ADVISORY SERVICE						
C&PS: B&A PROJECT MANAGEMENT/RAMS	2 562 150.00	-	1 617 348.08	944 801.92	63%	Service provider appointed, expenditure as per claim.
Magareng O&M	2 800 000.00	-	2 572 527.17	227 472.83	92%	Projects implemented by locals. Expenditure as per claims received
Dikgatlong O&M	2 800 000.00	20 406.07	1 158 075.42	1 641 924.58	41%	Projects implemented by locals. Expenditure as per claims received
Phokwane O&M	2 800 000.00	-	957 397.47	1 842 602.53	34%	Projects implemented by locals. Expenditure as per claims received
Sol Plaatje O&M	2 800 000.00	-	2 753 215.67	46 784.33		Projects implemented by locals. Expenditure as per claims received
FBDM: Maintenance of Street lights	800 000.00	-	-	800 000.00	0%	At procurement stage at SCM unit
Magareng Capital Project	1 500 000.00	-	1 500 000.00	-		Project completed
Dikgatlong Capital Project (Roll over)	3 500 000.00	1 071 851.00	927 852.85	2 572 147.15	27%	Projects implemented by locals. Expenditure as per claims received
Phokwane Capital Project	7 178 400.00	-	2 678 400.00	4 500 000.00	37%	Project complete.
Purchasing of delivery trucks for LMs	5 000 000.00	1 595 000.00	3 219 589.80	1 780 410.20	64%	Remaining budget to be spend in 3rd and 4th quarter.
Total Infrastructure Projects	31 740 550.00	2 687 257.07	17 384 406.46	14 356 143.54	55%	
Total Special Projects	42 919 150.00	2 938 354.58	23 956 552.80	18 962 597.20	56%	

The actual spending on special projects for the municipality at the end of the month amounts to R 23 956 552.80 The municipality has spent 56% of its budgeted special projects. Expenditure is expected to gain momentum as the financial year progress.

1. IN-YEAR BUDGET STATEMENT TABLES (ANNEXURE: A)
Table C1: Monthly Budget Statement Summary

DC9 Frances Baard - Table C1 Monthly Budget Statement Summary - M09 March									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	5 869	7 150	-	810	6 016	5 362	653	12%	7 150
Transfers and subsidies	133 164	139 841	-	120	97 699	105 256	(7 556)	-7%	139 841
Other own revenue	492	320	-	25	151	240	(89)	-37%	320
Total Revenue (excluding capital transfers and contributions)	139 525	147 311	-	955	103 866	110 858	(6 993)	-6%	147 311
Employee costs	72 813	91 585	-	5 397	50 876	66 381	(15 505)	-23%	91 585
Remuneration of Councillors	6 948	10 287	-	633	6 198	7 715	(1 517)	-20%	10 287
Depreciation & asset impairment	4 622	3 591	-	-	437	3 763	(3 326)	-88%	3 591
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	1 045	1 493	-	109	911	1 488	(577)	-39%	1 493
Transfers and subsidies	25 070	25 206	-	2 935	19 499	25 881	(6 383)	-25%	25 206
Other expenditure	24 485	39 292	-	1 978	18 294	33 073	(14 778)	-45%	39 292
Total Expenditure	134 983	171 455	-	11 051	96 215	138 300	(42 085)	-30%	171 455
Surplus/(Deficit)	4 542	(24 144)	-	(10 096)	7 650	(27 442)	35 092	-128%	(24 144)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4 542	(24 144)	-	(10 096)	7 650	(27 442)	35 092	-128%	(24 144)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 542	(24 144)	-	(10 096)	7 650	(27 442)	35 092	-128%	(24 144)
Capital expenditure & funds sources									
Capital expenditure	5 153	7 984	-	12	1 412	6 908	(5 496)	-80%	7 984
Capital transfers recognised	750	75	-	-	-	74	(74)	-100%	75
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	4 402	7 909	-	12	1 412	6 833	(5 422)	-79%	7 909
Total sources of capital funds	5 153	7 984	-	12	1 412	6 908	(5 496)	-80%	7 984
Financial position									
Total current assets	148 869	106 147	-	-	150 110	-	-	-	106 147
Total non current assets	78 119	72 218	-	-	79 116	-	-	-	72 218
Total current liabilities	44 753	24 834	-	-	40 973	-	-	-	24 834
Total non current liabilities	30 787	32 758	-	-	29 154	-	-	-	32 758
Community wealth/Equity	151 449	120 894	-	-	159 099	-	-	-	145 038
Cash flows									
Net cash from (used) operating	8 784	147 311	-	38 165	41 930	110 483	68 554	62%	147 311
Net cash from (used) investing	5 153	(7 984)	-	(12)	(6 565)	(6 908)	(343)	5%	76
Net cash from (used) financing	-	(2)	-	-	1	-	(1)	#DIV/0!	(2)
Cash/cash equivalents at the month/year end	13 937	139 325	-	-	35 366	103 576	68 210	66%	147 385
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	-	-	-	-	-	-	-	3 980	3 980
Creditors Age Analysis									
Total Creditors	38	-	-	-	-	-	500	-	538

Table C2 Monthly Budget Statement - Financial Performance (standard classification)

DC9 Frances Baard - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		136 125	140 731	-	835	101 692	105 923	(4 231)	-4%	140 731
Executive and council		514	-	-	-	-	375	(375)	-100%	-
Finance and administration		135 611	140 731	-	835	101 692	105 548	(3 856)	-4%	140 731
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3 401	6 580	-	120	2 174	4 935	(2 761)	-56%	6 580
Planning and development		3 401	6 580	-	120	2 174	4 935	(2 761)	-56%	6 580
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	139 525	147 311	-	955	103 866	110 858	(6 993)	-6%	147 311
Expenditure - Functional										
Governance and administration		70 339	93 602	-	4 982	48 773	71 667	(22 894)	-32%	93 602
Executive and council		18 755	27 371	-	1 645	15 669	21 169	(5 500)	-26%	27 371
Finance and administration		48 807	62 715	-	3 083	30 613	47 857	(17 244)	-36%	62 715
Internal audit		2 776	3 516	-	254	2 491	2 640	(149)	-6%	3 516
Community and public safety		11 280	15 830	-	965	7 636	11 334	(3 697)	-33%	15 830
Community and social services		7 690	11 402	-	447	4 626	8 037	(3 411)	-42%	11 402
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		3 590	4 428	-	518	3 011	3 297	(286)	-9%	4 428
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		50 572	60 928	-	5 041	37 969	54 378	(16 409)	-30%	60 928
Planning and development		40 838	48 883	-	4 453	29 974	45 295	(15 321)	-34%	48 883
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		9 733	12 045	-	587	7 995	9 083	(1 088)	-12%	12 045
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		2 793	3 586	-	64	1 836	2 814	(978)	-35%	3 586
Total Expenditure - Functional	3	134 983	173 945	-	11 051	96 215	140 193	(43 978)	-31%	173 945
Surplus/ (Deficit) for the year		4 542	(26 634)	-	(10 096)	7 650	(29 335)	36 985	-126%	(26 634)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by Municipal vote)

DC9 Frances Baard - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - [NAME OF VOTE 1]	1	514	-	-	-	-	375	(375)	-100.0%	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		135 611	140 731	-	835	101 692	105 548	(3 856)	-3.7%	140 731
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		3 401	6 580	-	120	2 174	4 935	(2 761)	-56.0%	6 580
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	139 525	147 311	-	955	103 866	110 858	(6 993)	-6.3%	147 311
Expenditure by Vote										
Vote 1 - [NAME OF VOTE 1]	1	10 187	14 843	-	889	8 188	11 640	(3 452)	-29.7%	14 843
Vote 2 - [NAME OF VOTE 2]		15 800	21 451	-	1 425	13 483	16 351	(2 867)	-17.5%	21 451
Vote 3 - [NAME OF VOTE 3]		22 356	28 985	-	1 171	13 400	21 174	(7 773)	-36.7%	28 985
Vote 4 - [NAME OF VOTE 4]		39 419	51 770	-	2 530	26 322	39 622	(13 300)	-33.6%	51 770
Vote 5 - [NAME OF VOTE 5]		43 631	52 469	-	4 517	31 811	48 109	(16 298)	-33.9%	52 469
Vote 6 - [NAME OF VOTE 6]		3 590	4 428	-	518	3 011	3 297	(286)	-8.7%	4 428
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	134 983	173 945	-	11 051	96 215	140 193	(43 978)	-31.4%	173 945
Surplus/ (Deficit) for the year	2	4 542	(26 634)	-	(10 096)	7 650	(29 335)	36 985	-126.1%	(26 634)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

DC9 Frances Baard - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Rental of facilities and equipment		218	200	-	17	153	150	3	2%	200
Interest earned - external investments		5 869	7 150	-	810	6 016	5 362	653	12%	7 150
Transfers and subsidies		133 164	139 841	-	120	97 699	105 256	(7 556)	-7%	139 841
Other revenue		274	120	-	8	(3)	90	(93)	-103%	120
Gains		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		139 525	147 311	-	955	103 866	110 858	(6 993)	-6%	147 311
Expenditure By Type										
Employee related costs		72 813	91 585	-	5 397	50 876	66 381	(15 505)	-23%	91 585
Remuneration of councillors		6 948	10 287	-	633	6 198	7 715	(1 517)	-20%	10 287
Debt impairment		-	10	-	-	-	7	(7)	-100%	10
Depreciation & asset impairment		4 622	3 591	-	-	437	3 763	(3 326)	-88%	3 591
Finance charges		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		1 045	1 493	-	109	911	1 488	(577)	-39%	1 493
Contracted services		13 543	22 048	-	1 209	9 291	19 378	(10 087)	-52%	22 048
Transfers and subsidies		25 070	25 206	-	2 935	19 499	25 881	(6 383)	-25%	25 206
Other expenditure		9 301	16 123	-	769	9 025	12 853	(3 828)	-30%	16 123
Losses		1 640	1 111	-	-	(22)	834	(856)	-103%	1 111
Total Expenditure		134 983	171 455	-	11 051	96 215	138 300	(42 085)	-30%	171 455
Surplus/(Deficit)		4 542	(24 144)	-	(10 096)	7 650	(27 442)	35 092	(0)	(24 144)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		4 542	(24 144)	-	(10 096)	7 650	(27 442)			(24 144)
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		4 542	(24 144)	-	(10 096)	7 650	(27 442)			(24 144)
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		4 542	(24 144)	-	(10 096)	7 650	(27 442)			(24 144)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		4 542	(24 144)	-	(10 096)	7 650	(27 442)			(24 144)

Expenditure

To date, R 96 215 373 has been spent as compared to the operational year-to-date budget projections of R 138 300 299. Underspensing is due to the vacant positions and projects that are in the planning and implementation phase.

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

DC9 Frances Baard - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March										
Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - [NAME OF VOTE 1]		-	-	-	-	-	-	-	-	-
Vote 2 - [NAME OF VOTE 2]		-	-	-	-	-	-	-	-	-
Vote 3 - [NAME OF VOTE 3]		-	-	-	-	-	-	-	-	-
Vote 4 - [NAME OF VOTE 4]		-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - [NAME OF VOTE 1]		-	90	-	-	-	67	(67)	-100%	90
Vote 2 - [NAME OF VOTE 2]		20	83	-	-	15	65	(50)	-77%	83
Vote 3 - [NAME OF VOTE 3]		2 866	1 500	-	-	-	1 125	(1 125)	-100%	1 500
Vote 4 - [NAME OF VOTE 4]		1 508	6 026	-	12	1 397	5 174	(3 777)	-73%	6 026
Vote 5 - [NAME OF VOTE 5]		759	285	-	-	-	475	(475)	-100%	285
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	5 153	7 984	-	12	1 412	6 908	(5 496)	-80%	7 984
Total Capital Expenditure		5 153	7 984	-	12	1 412	6 908	(5 496)	-80%	7 984
Capital Expenditure - Functional Classification										
Governance and administration		3 747	3 366	-	12	573	3 128	(2 555)	-82%	3 366
Executive and council		-	155	-	-	8	119	(111)	-93%	155
Finance and administration		3 747	3 211	-	12	565	3 010	(2 444)	-81%	3 211
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		625	4 333	-	-	838	3 304	(2 466)	-75%	4 333
Community and social services		625	4 333	-	-	838	3 304	(2 466)	-75%	4 333
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		778	285	-	-	0	475	(475)	-100%	285
Planning and development		756	285	-	-	-	475	(475)	-100%	285
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		23	-	-	-	0	-	0	#DIV/0!	-
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		3	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	5 153	7 984	-	12	1 412	6 908	(5 496)	-80%	7 984
Funded by:										
National Government		750	75	-	-	-	74	(74)	-100%	75
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		750	75	-	-	-	74	(74)	-100%	75
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		4 402	7 909	-	12	1 412	6 833	(5 422)	-79%	7 909
Total Capital Funding		5 153	7 984	-	12	1 412	6 908	(5 496)	-80%	7 984

Table C6 Monthly Budget Statement – Financial Position.

DC9 Frances Baard - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		101 954	(404)	–	134 681	(404)
Call investment deposits		10 975	90 801	–	(216)	90 801
Consumer debtors		6 547	4 554	–	7 314	4 554
Other debtors		28 360	9 962	–	7 281	9 962
Current portion of long-term receivables		676	858	–	676	858
Inventory		358	376	–	374	376
Total current assets		148 869	106 147	–	150 110	106 147
Non current assets						
Long-term receivables		6 710	8 060	–	6 710	8 060
Property, plant and equipment		68 082	58 911	–	69 164	58 911
Intangible		2 695	4 086	–	2 611	4 086
Other non-current assets		631	631	–	631	631
Total non current assets		78 119	72 218	–	79 116	72 218
TOTAL ASSETS		226 988	178 366	–	229 226	178 366
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		3	2	–	4	2
Trade and other payables		31 600	9 965	–	29 487	9 965
Provisions		13 150	14 868	–	11 482	14 868
Total current liabilities		44 753	24 834	–	40 973	24 834
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		30 787	32 758	–	29 154	32 758
Total non current liabilities		30 787	32 758	–	29 154	32 758
TOTAL LIABILITIES		75 540	57 592	–	70 127	57 592
NET ASSETS	2	151 449	120 774	–	159 099	120 774
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		106 982	88 730	–	114 632	112 874
Reserves		44 467	32 164	–	44 467	32 164
TOTAL COMMUNITY WEALTH/EQUITY	2	151 449	120 894	–	159 099	145 038

3. SUPPORTING DOCUMENTATION

Monthly Budget Statement - aged debtors

DC9 Frances Baard - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	3 980	3 980	3 980	-	-
Total By Income Source	2000	-	-	-	-	-	-	-	-	3 980	3 980	3 980	-	-
2021/22 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2500	-	-	-	-	-	-	-	-	3 980	3 980	3 980	-	-
Total By Customer Group	2600	-	-	-	-	-	-	-	-	3 980	3 980	3 980	-	-

Municipal debtors consist of three main groups, namely:

- Provincial or Local government bodies for services rendered to or on behalf of these bodies,
- Ex-employees entitled to post-service benefits, and
- Other entities by way of service delivery for which costs are to be recovered.

Matters reported below are in respect of debts outstanding to the municipality as at 31 March 2023.

ACCOUNT NR	DEBTOR	INVOICE DATE	DESCRIPTION	INITIAL DEBT	AMOUNT PAID PREVIOUSLY	INVOICED MAR '23	PAID MAR '23	BALANCE	PROGRESS
100087	Department of Safety & Liasion	2022/04/30	Rental Clinic Building - Jan Kempdorp	266 088.49	210 854.27	0.00	0.00	55 234.22	Handed over to legal department for further action
100098	MTN	2023/03/31	Tower - Rental & fixed rate electricity	797 750.12	812 927.61	20 066.37	20 142.30	-15 253.42	Monthly payments
101399	Department of Roads and Public Works	2023/03/31	Post Service medical aid - Council Contribution	3 864 091.33	3 682 834.00	60 182.10	57 281.20	184 158.23	Monthly payments
101400	Department of Roads and Public Works	2023/03/31	Sundry - Municipal accounts workshops	7 810 336.64	1 053 795.59	114 254.31	467 083.47	6 403 711.89	Handed over to legal department for further action
101408	Greenan S.	2018/07/01	Post Service medical aid - Member Contribution	11 355.00	9 484.00	0.00	0.00	1 871.00	Follow up with debtor for non payment
101415	Maribe B.M.	2016/09/22	Salary overpayment	16 546.73	13 081.48	0.00	0.00	3 465.25	Handed over to legal department for further action
101417	Kgantsi N.G.	2015/08/18	Medical aid	26 740.00	13 288.85	0.00	0.00	13 451.15	Handed over state attorney
101418	Moloi M.M.	2014/04/17	Irregular expenditure - Motor Vehicle & Modules failed	188 636.80	132 584.20	0.00	0.00	56 052.60	Handed over state attorney - Summons issued 01/08/2019
101430	Molefi P.R.	2016/06/30	Modules failed & Salary overpayment	31 543.50	24 668.09	0.00	0.00	6 875.41	Handed over state attorney
101432	Nicholas T.	2016/09/22	Modules failed & Salary overpayment	25 582.71	16 860.95	0.00	0.00	8 721.76	Handed over state attorney
101457	Mokgoro D.K.	2018/12/19	Medical aid overcharged	5 978.61	0.00	0.00	0.00	5 978.61	Matter refer to Assistant Director Finance
101459	Siwisa A.M.	2019/07/30	Salary overpayment	9 653.29	0.00	0.00	0.00	9 653.29	Handed over state attorney
101463	Raillex Pty Ltd	2020/11/12	New building - Electrical repairs and COC	56 140.00	26 140.00	0.00	0.00	30 000.00	Handed over to legal department for further action
101469	Msibi J.K.	2022/05/31	Laptop recovery	14 900.00	9 049.90	0.00	0.00	5 850.10	Awaiting payback arrangement
101473	Sedibeng Water	2022/06/30	FNB fraud	499 986.20	0.00	0.00	0.00	499 986.20	Awaiting payback arrangement
101474	Fish G.V.	2022/06/30	Salary overpayment	41 404.33	24 842.58	0.00	4 140.43	12 421.32	Salary deduction Sep '22 - June '23
				13 666 733.75	6 030 411.52	194 502.78	548 647.40	7 282 177.61	

Payments to Councilors/Employees/Pensioners/Suppliers:

The Municipal purchases and payments to creditors are under adequate control. Expenditure statistics for the month ended on the 31 March 2023 is listed below:

FRANCES BAARD DISTRICT MUNICIPALITY						
EXPENDITURE STATISTICS						Mar-23
Employee/Supplier	Salaries/Payment(Rand)	Number of Employees			No of Pay	
		Paid	Not paid	Termination	Made	
Officials	7 797 859.01	88	0	1	0	
Pension	1 110.93	1	0	0	0	
Section 54 & 57	98 551.92	1	0	0	0	
Contract	766 058.74	17	0	0	0	
CIIs	649 736.50	25	4	0	0	
Interns	149 999.94	18	0	0	0	
Payments Made	21 713 294.00	-	-	-	0	
TOTALS	31 176 611.04	150	4	1	0	

Internal controls in the expenditure unit are continuously being assessed and tightened up to allow closer monitoring of daily purchases.

SUPPLY CHAIN MANAGEMENT:

As the Council reserves its right to maintain oversight over the implementation of the Supply Chain Management Policy and is empowered to make Supply Chain policy within the ambit of the applicable legislation, the following is hereby reported:

1. Implementation of the Approved Supply Chain Management Policy.

The approved Supply Chain Management Policy of 28 July 2021 is implemented and is maintained by all relevant role players.

2. Implementation of the Supply Chain Management Process.**• Training of Supply Chain Management Officials**

There was no training for the month of March 2023

• Demand Management

Bids and quotations were invited in accordance with the Supply Chain Management Policy. Bid documents used were customised, standard bid documents prescribed by National Treasury. All preconditions were enforced during the opening of bids including the verification on Tax Clearance Certificates issued by SARS. The procurement plan for 2022-23 was approved by the Accounting Officer.

• Acquisition Management

For the period of March 2023, one contract (R200 000 +) was awarded by the Municipal Manager.

1. Supply & delivery of trailer mounted sludge pump for Dikgatlong Municipality-
Nugenpumps - R736 969.45 VAT inclusive

For the period of March 2023, no written quotation (R30 000-R200 000) was awarded by the Municipal Manager.

Total orders issued total R 8 070 806.78

Council and Executive	R 36 577.47
Municipal Manager	R 29 857.39
Finance	R 1 504 095.02
Administration	R 5 947 027.64
Planning and Development	R 120 763.04
Technical Service	R 432 486.22

a) Disposal Management

No disposal was approved by the Municipal Manager for the month of March 2023.

b) Deviations

No deviation was approved by the Municipal Manager for the month of March 2023

Issues from Stores

Total orders issued total R 30 674.39

Council	R 0.00
Municipal Manager	R 0.00
Finance	R 3 460.07
Administration	R 12 889.78
Planning and Development	R 967.06
Technical Service	R 13 348.20

c) List of accredited Service Providers

The supplier's database is daily updated and the database form is amended to make provision for the MBD 4 and MBD 9 forms as required by the AG report.

d) Support to Local Municipalities

No official request was received from the local municipalities

e) In the service of the state.

No written quotes were awarded to persons who are in the service of the state.

Monthly Budget Statement - investment portfolio

Investment Number	Type of investment	Investment by Maturity	Investment Amount	Withdrawal	Commence of Investment	Expiry Date Of Investment	Term (days)	Yield for the month (1)	Accured Interest Over Term	Accured Interest Month	Service fee	Accrued Interest after monthly service fee
7662011402000107	call	NEDCOR	10 500 000.00		01-Mar-23	31-Mar-23	31	4.600%	41 021.92	41 021.92	0.00	
7662011402000164	notice	NEDCOR	9 750 000.00		24-Jun-22	23-Jun-23	365	7.550%	736 125.00	62 520.21		
7662011402000167	notice	NEDCOR	11 500 000.00	-11 500 000.00	04-Nov-22	03-Mar-23	119	7.450%	279 323.97	7 041.78		
7662011402000168	notice	NEDCOR	10 000 000.00		12-Dec-22	11-Apr-23	120	7.850%	258 082.19	66 671.23		
7662011402000169	notice	NEDCOR	10 000 000.00		16-Mar-23	14-Jul-23	120	8.290%	272 547.95	70 408.22		
048472468-138	call	STANDARD BANK	2 500 000.00		01-Mar-23	31-Mar-23	31	4.000%	8 493.15	8 493.15	0.00	
048472468-168	notice	STANDARD BANK	15 000 000.00	-15 000 000.00	04-Nov-22	03-Mar-23	119	7.506%	367 074.25	9 253.97		
048472468-169	notice	STANDARD BANK	5 000 000.00		12-Dec-22	11-Apr-23	120	8.290%	136 273.97	35 204.11		
048472468-170	notice	STANDARD BANK	15 000 000.00		03-Mar-23	30-Jun-23	119	8.364%	409 033.97	106 555.07		
	notice	STANDARD BANK	10 000 000.00		31-Mar-23	28-Jul-23	119	8.780%	286 252.05	74 569.86		
9313877406	call	ABSA	10 001 920.00		01-Mar-23	31-Mar-23	31	4.300%	36 527.56	36 527.56	80.00	
2079929449	notice	ABSA	15 000 000.00	-15 000 000.00	04-Nov-22	03-Mar-23	119	7.050%	344 773.97	8 691.78		
2080805462	notice	ABSA	15 000 000.00		09-Dec-22	06-Apr-23	118	8.140%	394 734.25	103 701.37		
2079929449	notice	ABSA	15 000 000.00		03-Mar-23	29-Jun-23	119	8.400%	410 794.52	96 657.53		
62739184688	call	FNB	10 998 749.43		01-Mar-23	31-Mar-23	31	4.600%	42 970.46	42 970.46		
74927741344	notice	FNB	10 000 000.00		31-Mar-23	28-Jul-23	119	8.500%	277 123.29	72 191.78		
76201826925	notice	FNB	15 000 000.00		09-Dec-22	06-Apr-23	118	7.700%	373 397.26	98 095.89		
			R 190 250 669.43	R -41 500 000.00			1 918		R 4 674 549.73	940 575.89	80.00	-

Surplus cash is invested at approved banking institutions in accordance with current cash and investment policy.

Investment amounts to million R 139 000 669.43 as at 31 March 2023.

Monthly Budget Statement - transfers and grant receipts

DC9 Frances Baard - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		1 032	139 751	139 751	38 140	136 941	104 813	942	0.9%	139 751
EPWP Incentive	-	-	1 073	1 073	321	1 073	805	268	33.3%	1 073
Finance Management	-	-	1 000	1 000	-	1 000	750	-	-	1 000
Local Government Equitable Share	-	-	132 171	132 171	-	95 162	99 128	-	-	132 171
Metro Informal Settlements Partnership Grant	-	1 032	-	-	37 009	37 009	-	-	-	-
Municipal Systems Improvement	-	-	2 810	2 810	-	-	2 108	-	-	2 810
Rural Road Asset Management Systems Grant	-	-	2 697	2 697	810	2 697	2 023	674	33.3%	2 697
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	(250)	(500)	-	(500)	#DIV/0!	-
Northern Cape_Capacity Building and Other_Specify (Add gran	-	-	-	-	(250)	(500)	-	(500)	#DIV/0!	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	1 032	139 751	139 751	37 890	136 441	104 813	442	0.4%	139 751
Capital Transfers and Grants										
National Government:		88 212	47 552	-	4 585	22 485	15 851	-	-	47 552
Municipal Infrastructure Grant (MIG)	-	45 072	38 552	-	11 600	23 200	12 851	-	-	38 552
Municipal Disaster Recovery Grant	-	-	9 000	-	(7 015)	(715)	3 000	-	-	9 000
Rural Transport Services and Infrastructure	-	(24 800)	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	67 940	-	-	-	-	-	-	-	-
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	88 212	47 552	-	4 585	22 485	15 851	-	-	47 552
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	89 243	187 303	139 751	42 475	158 926	120 664	442	0.4%	187 303

Monthly Budget Statement - transfers and grant expenditure

DC9 Frances Baard - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	8 653	8 653	120	2 485	6 490	(4 005)	-61.7%	8 653
Expanded Public Works Programme Integrated Grant	-	-	2 146	2 146	120	720	1 610	(890)	-55.3%	2 146
Local Government Financial Management Grant	-	-	1 000	1 000	-	311	750	(439)	-58.5%	1 000
Municipal Systems Improvement Grant	-	-	2 810	2 810	-	-	2 108	(2 108)	-100.0%	2 810
Rural Road Asset Management Systems Grant	-	-	2 697	2 697	-	1 454	2 023	(569)	-28.1%	2 697
Municipal Systems Improvement	-	-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		671	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	671	-	-	-	-	-	-	-	-
Northern Cape_Capacity Building and Other_Specify (Add grant description)_Receipts	-	-	-	-	-	-	-	-	-	-
District Municipality:		(375)	-	-	-	-	-	-	-	-
KwaZulu-Natal-DC 21 - Ugu-Capacity Building and Other	-	(375)	-	-	-	-	-	-	-	-
Other grant providers:		-	90	90	-	52	68	(15)	-22.7%	90
Other Transfers Private Enterprises		-	90	90	-	52	68	(15)	-22.7%	90
[insert description]	-	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		296	8 743	8 743	120	2 537	6 557	(4 020)	-61.3%	8 743
Capital expenditure of Transfers and Grants										
National Government:		45 072	47 552	-	2 102	27 384	15 851	11 533	72.8%	47 552
Integrated National Electrification Programme Grant	-	-	-	-	1 795	10 774	-	10 774	#DIV/0!	-
Municipal Disaster Recovery Grant	-	-	9 000	-	-	-	3 000	(3 000)	-100.0%	9 000
Municipal Infrastructure Grant	-	45 072	38 552	-	306	16 610	12 851	3 759	29.3%	38 552
Other capital transfers [insert description]	-	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
KwaZulu-Natal		-	-	-	-	-	-	-	-	-
District Municipality:		(119)	-	-	-	-	-	-	-	-
KwaZulu-Natal-DC 21 - Ugu-Infrastructure	-	(119)	-	-	-	-	-	-	-	-
Other grant providers:		(12 796)	-	-	-	-	-	-	-	-
National Departmental Agencies-Immigrants Selection Boar	-	(12 796)	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		32 157	47 552	-	2 102	27 384	15 851	11 533	72.8%	47 552
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		32 453	56 295	8 743	2 222	29 921	22 408	7 513	33.5%	56 295

Monthly Budget Statement - councillor and staff benefits

DC9 Frances Baard - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		6 218	9 576	--	589	5 797	7 182	(1 385)	-19%	9 576
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		219	--	--	--	--	--	--	--	--
Cellphone Allowance		511	710	--	44	401	533	(132)	-25%	710
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Sub Total - Councillors		6 948	10 287	--	633	6 198	7 715	(1 517)	-20%	10 287
% increase			48.1%							48.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 747	6 676	--	81	3 224	3 460	(236)	-7%	6 676
Pension and UIF Contributions		10	7	--	0	5	5	0	1%	7
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		321	440	--	--	332	330	2	1%	440
Motor Vehicle Allowance		193	193	--	16	144	144	0	0%	193
Cellphone Allowance		95	96	--	2	50	72	(23)	-31%	96
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		1	1	--	0	0	1	(0)	-48%	1
Payments in lieu of leave		696	464	--	9	309	348	(39)	-11%	464
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Sub Total - Senior Managers of Municipality		7 062	7 877	--	108	4 064	4 361	(297)	-7%	7 877
% increase			11.5%							11.5%
Other Municipal Staff										
Basic Salaries and Wages		45 085	54 005	--	3 776	34 412	39 743	(5 331)	-13%	54 005
Pension and UIF Contributions		6 534	7 884	--	568	4 949	5 913	(965)	-16%	7 884
Medical Aid Contributions		2 629	2 866	--	235	2 022	2 150	(128)	-6%	2 866
Overtime		189	416	--	10	125	312	(187)	-60%	416
Performance Bonus		3 447	4 120	--	295	2 677	3 090	(412)	-13%	4 120
Motor Vehicle Allowance		2 911	4 428	--	265	2 258	3 321	(1 063)	-32%	4 428
Cellphone Allowance		257	297	--	26	202	222	(21)	-9%	297
Housing Allowances		491	509	--	42	373	382	(9)	-2%	509
Other benefits and allowances		835	780	--	108	907	585	322	55%	780
Payments in lieu of leave		306	5 033	--	(38)	(1 112)	3 775	(4 887)	-129%	5 033
Long service awards		335	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		2 733	3 369	--	--	--	2 527	(2 527)	-100%	3 369
Sub Total - Other Municipal Staff		65 751	83 707	--	5 289	46 812	62 020	(15 208)	-25%	83 707
% increase			27.3%							27.3%
Total Parent Municipality		79 761	101 871	--	6 030	57 074	74 096	(17 021)	-23%	101 871
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Board Fees		--	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Sub Total - Board Members of Entities		--	--	--	--	--	--	--	--	--
% increase										
Senior Managers of Entities										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Sub Total - Senior Managers of Entities		--	--	--	--	--	--	--	--	--
% increase										
Other Staff of Entities										
Basic Salaries and Wages		--	--	--	--	--	--	--	--	--
Pension and UIF Contributions		--	--	--	--	--	--	--	--	--
Medical Aid Contributions		--	--	--	--	--	--	--	--	--
Overtime		--	--	--	--	--	--	--	--	--
Performance Bonus		--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		--	--	--	--	--	--	--	--	--
Cellphone Allowance		--	--	--	--	--	--	--	--	--
Housing Allowances		--	--	--	--	--	--	--	--	--
Other benefits and allowances		--	--	--	--	--	--	--	--	--
Payments in lieu of leave		--	--	--	--	--	--	--	--	--
Long service awards		--	--	--	--	--	--	--	--	--
Post-retirement benefit obligations		--	--	--	--	--	--	--	--	--
Sub Total - Other Staff of Entities		--	--	--	--	--	--	--	--	--
% increase										
Total Municipal Entities		--	--	--	--	--	--	--	--	--
TOTAL SALARY, ALLOWANCES & BENEFITS		79 761	101 871	--	6 030	57 074	74 096	(17 021)	-23%	101 871
% increase			27.7%							27.7%
TOTAL MANAGERS AND STAFF		72 813	91 585	--	5 397	50 876	66 381	(15 505)	-23%	91 585

ASSET AND RISK MANAGEMENT**Insurance:**

All Municipal assets are adequately insured with Lateral Unison. The contract runs from 01 February 2022 for a period of three (3) years, which ends on 31 January 2025.

Asset Management:

The asset register is updated on annual basis; this is done to keep up with any changes that might have occurred. The municipality has completed the asset count for the 2021/2022 financial year.

Information Backup:

All shared data stored on the file server (*O & P drives only*) is backed up on backup tapes which are extended automatically on a daily, weekly, monthly, and annually basis. The General Ledger and associated financial system data is backed up on the cloud iron tree server on a daily basis. The "Sage Evolution" financial system was implemented on 01 March 2022. Automated backup is done as well as a day end procedure to integrate daily transactions.

Repairs and Maintenance Cost:

The actual operating costs of the municipal repairs and maintenance that were incurred for the year to date as required in terms of the repairs and maintenance policy are set out below:

OPERATING RESULTS ANALYSIS	FULL YEAR BUDGET 2022/23	2023/03/31 YTD ACTUAL	VARIANCES	VARIANCES %
COMPARISON: ACTUAL TO BUDGET				
Municipal Offices	63 000.00	8 501.30	54 498.70	13%
Computer Software and Applications	3 445 751.00	2 087 223.34	1 358 527.66	61%
Computer Equipment	313 600.00	307 369.30	6 230.70	98%
Furniture and Office Equipment	320 800.00	13 860.68	306 939.32	4%
Machinery and Equipment	259 900.00	224 479.66	35 420.34	86%
Transport Assets	1 415 580.00	256 744.73	1 158 835.27	18%
Totals	5 818 631.00	2 898 179.01	2 920 451.99	50%

Year to date expenditure on repairs and maintenance amounts to R 2 898 179.01 of the R 5 818 631 that was budgeted. The percentage expenditure up to the month of March 2023 is 50%.

Motor vehicles – utilization Statistics:

The municipality operates a pool of 28 vehicles as part of its routine activities. Statistical information regarding the year-to-date utility for March 2023 is as follows:

Municipal Vehicles:

	Vehicle	Vehicle	Year	Registration	Next	Next Service	License	Opening KM	Previous Month	Current month		
	Description	Allocation	Model	Number	Service	Date/Kilos	Expires	01-Feb-23	Closing Km Reading	Closing KM Reading	March 2023 Utility	Remarks
1	Chevrolet Captiva	Pool	2011	CDM 296 NC	150 000	150000	2023/04/30	139 967	140 493	141 665	1 172	Vehicle utilized, no problems reported
2	Isuzu KB 2.5 CrewCab	Environmental Health	2016	CMV 311 NC	105 000	105000	2023/04/30	108 238	108 737	110 017	1 280	Vehicle utilized, no problems reported, Due for Service
3	Chevrolet Cruze 1,6 North	Pool	2016	CMV 321 NC	120 000	120000	2023/04/30	133 654	133 691	137 523	3 832	Vehicle utilized, Bumper,drivers door Damaged,tyre burst and currently using a spare wheel
4	Toyota Hilux 2.5D	Project Management	2016	CMT 747 NC	75 000	75 000	2023/04/30	81 318	81 831	82 382	551	Vehicle utilized, no problems reported, Due for Service
5	Chevrolet Cruze 1,6 North	Pool	2016	CMV 314 NC	120 000	120 000	2023/04/30	130 408	132 049	132 890	841	Vehicle utilized, crack on windscreen, Due for Service
6	Isuzu KB CrewCab	Housing	2016	CMV 319 NC	105 000	105000	2023/04/30	101 601	102 959	103 692	733	Vehicle utilized, Cracked backlight
7	Chevrolet Trailblazer	Pool	2013	CCR 575 NC	120 000	120 000	2023/04/30	118 263	119 160	121 093	1 933	Vehicle utilized, no problems reported
8	Isuzu KB 250	Housing	2013	CCR 572 NC	120 000	120000	2023/04/30	127 620	128 995	130 726	1 731	Vehicle utilized, no problems reported, Due for Service
9	Isuzu KB 250	Housing	2013	CCR 576 NC	105 000	105000	2023/04/30	104 945	105 531	106 142	611	Vehicle utilized, Reverse gear issues
10	Hyundai HI	Tourism Centre	2013	CGY 587 NC	105 000	105000	2023/08/31	101 039	101 797	102 491	694	Vehicle utilized, no problems reported
12	Isuzu KB 200	Disaster Management	2010	CBY 898 NC	135 000	135000	2023/04/30	124 818	125 237	125 363	126	Vehicle utilized, no problems reported
13	Toyota Landcruiser	Disaster Management	2014	CJL 363 NC	60 000	60000	2023/08/31	63 925	65 335	66 130	795	Vehicle utilized, no problems reported, Due for Service
14	Toyota Landcruiser	Disaster Management	2014	CKW 835 NC	60 000	60000	2023/08/31	59 005	59 240	59 516	276	Vehicle utilized, no problems reported
15	Isuzu Kb 250 D-Teq	Youth Unit	2014	CKR 822 NC	105 000	105000	2023/04/30	100 594	101 767	103 106	1 339	Vehicle utilized, no problems reported
16	Isuzu Fire Engine	Disaster Management	2013	CHM 958 NC	15 000	15000	2023/07/31	2 050	-	-	-	Vehicle was not utilised
17	Toyota Etios	Pool	2014	CJG 979 NC	80 000	80000	2023/04/30	80 567	80 823	81 329	506	Vehicle utilized, no problems reported, Due for Service
18	Nissan NP 200	Environmental Health	2014	CJJ 262 NC	90 000	90000	2023/04/30	86 320	87 698	88 890	1 192	Vehicle utilized, no problems reported
19	Nissan Hardbody	Environmental Health	2014	CJJ 263 NC	60 000	60000	2023/04/30	50 585	51 102	51 395	293	Vehicle utilized, no problems reported
20	Nissan NP 200	Environmental Health	2014	CJJ 258 NC	75 000	75000	2023/04/30	65 020	65 608	66 059	451	Vehicle utilized, no problems reported
21	Chevrolet Park Van	Supply Chain Management	2015	CLF791 NC	30 000	30000	2023/04/30	16 915	17 096	17 202	106	Vehicle utilized, no problems reported
22	Nissan Almera 1.5 Acenta	Pool	2016	CMT 438 NC	60 000	60 000	2023/04/30	56 822	58 006	59 197	1 191	Vehicle utilized,no problems reported
23	Audi Q7 3.0TDI Quattro	Council	2017	FBDM 1 NC	60 000	60 000	2023/08/31	73 332	73 364	76 190	2 826	Vehicle utilized, no problems reported
24	Nissan NP 300 D/Cab	Environmental Health	2017	CPS 005 NC	60 000	60 000	2023/08/31	61 691	62 486	63 521	1 035	Vehicle utilized, no problems reported, Due for Service
26	Nissan NP 300 S/Cab	Roads Maintenance	2017	CPS 006 NC	45 000	45000	2023/08/31	39 721	39 749	39 757	8	Vehicle utilized, Crack on the windscreen
27	Nissan NP 300 S/Cab	Pool	2017	CPS 008 NC	60 000	60000	2023/08/31	49 479	50 445	51 711	1 266	Vehicle utilized, no problems reported
28	Toyota Hilux 2.8 GD-6 D/Cab	Roads Maintenance	2022	CZF 251 NC	15 000	15 000		5 646	5 646	5 933	287	Vehicle utilized, no problems reported
29	Scania P310 Water Tanker	Disaster Management	2018	CVG 023 NC	15 000	15 000	2023/04/30	1 795	-	-	-	Vehicle was not utilized, no problems reported
	FULL FLEET UTILITY FEB	FULL FLEET UTILITY MARCH 2023									25 075	

4. Quality Certificate

I, ZM Bogatsu, the Municipal Manager of Frances Baard District Municipality, hereby certify that–

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

The report for the month of March 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Ms. ZM Bogatsu
Municipal Manager

Signature:



Date:

